

DECLARATION OF ALEXANDRE IAN CORNELIUS

I, Alexandre Ian Cornelius, hereby declare as follows:

1. I am a partner with the law firm of Costell & Cornelius Law Corporation, attorneys of record for Easton Investments II, a California Limited Partnership ("Creditor"). I know the following facts of my own personal knowledge and if called as a witness I could and would competently testify to the matters stated herein.

2. On or about April 13, 2006, Creditor and Lehman Brothers Special Financing, Inc. entered into that certain Rate Cap Agreement (BMA). A true and correct copy of the Rate Cap Agreement is attached hereto as Exhibit "A" (the "Agreement") and incorporated herein by this reference. On or about October 8, 2008, Debtor became unable to perform under the Agreement due to its bankruptcy filing and terminated and breached the Agreement as a result of the same (the "Termination").

3. On September 8, 2009, Creditor filed a Proof of Claim against Lehman Brothers Special Financing Inc., a subsidiary of Lehman Brothers Holdings, Inc. under case no. 08-13888 (the "Lehman Brothers Financing Proof of Claim"). A true and correct copy of the Lehman Brothers Financing Proof of Claim is attached hereto as Exhibit "B" and incorporated herein by this reference. On September 11, 2009, Creditor filed a Proof of Claim against Lehman Brothers Holdings, Inc. under Case No. 08-13555 (the "Lehman Brothers Holding Proof of Claim" together with "Lehman Brothers Financing Proof of Claim" the "Proof of Claims"). A true and correct copy of the Lehman Brothers Holding Proof of Claim is attached hereto as Exhibit "C" and incorporated herein by this reference.

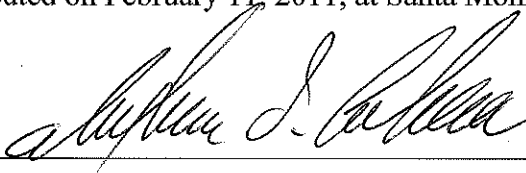
4. After the Proof of Claims were submitted, Debtors requested that Creditor complete an extensive online derivative questionnaire (the "Derivative Questionnaire"). Creditor completed the Derivative Questionnaire, which required that the claimant provide various information in support of its claims, among others, a valuation statement, individual trade-level detail, trade value methodology and quotations and calculation of damages. I uploaded all of the required documents that supported Creditor's Proof of Claims. A true and correct copy of the Derivative Questionnaire is attached hereto as Exhibit "D" and incorporated herein by this reference.

5. On December 28, 2010, I received an email from Debtors in-house counsel Satoko Koyama informing me that Debtors are reducing Creditor's claim to \$30,000. On December 28, 2010, I responded via email that Creditor would like an explanation as to why its claim is being discounted down to about thirty percent of its original value. Attached collectively hereto as Exhibit "E" and incorporated herein by this reference are true and correct copies of the aforementioned emails.

6. On January 5, 2011, I sent an email to Ms. Koyama stating that Debtors may want to review the documentation submitted by Creditor in response to the Derivative Questionnaire. I pointed out to Ms. Koyama that the price quote documents submitted by Creditor show that two of the replacement cap providers (PNC and Bank of America) passed and did not make a bid. I also informed Ms. Koyama that I am still available to discuss this matter at 1:00 p.m. on January 5, 2011. On January 5, 2011, Ms. Koyama replied via email stating that she needs more time to

review the documents. Ms. Koyama asked if our conference call can be rescheduled for Friday January 7, 2011. I replied via email on January 5, 2011 that Friday January 7, 2011 at 1:00 p.m. works for me and that we could schedule the call earlier if needed. Ms. Koyama never responded to my email and ceased all communications with me until the filing of Debtors Eighty-fourth Omnibus Objection to Claims (Valued Derivative Claims) (the "Objection") on January 14, 2011. Attached collectively hereto as Exhibit "F" and incorporated herein by this reference are true and correct copies of the aforementioned emails.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct. Executed on February 11, 2011, at Santa Monica, California.

A handwritten signature in cursive script, appearing to read 'Alexandre I. Cornelius', written over a horizontal line.

Alexandre Ian Cornelius